

UNIFIED BUDGET AND COST ALLOCATION TASKFORCE WORK PLAN

STRATEGIC ISSUES

With current trends to streamline expenditures and make government more cost effective the need arises to integrate and consolidate employment and training programs. Controlling administrative and overhead costs can often improve the overall cost effectiveness and allow additional staff and funds to be focused on customer services. Missourians are entitled to benefit from efficient and effective utilization of government funds.

DESIRED OUTCOMES

A successful unified budget and cost allocation system emphasizing One-Stop Career Centers will result in:

- A plan that allows for the exchange of resources among fund sources conducting similar activities;
- Administrative cost effectiveness;
- Shared resources, teamwork and improved budget and program management;
- The redirection of funds and the identification of duplicated services; and
- The identification of activities and services that will be delivered jointly and the establishment of a distribution of costs.

A successful unified budget and cost allocation system emphasizing state consolidation will result in:

- A complete budget by September 15, 1998;
- Approval by the Missouri General Assembly;
- Approval by the Regional Cost Negotiator;
- A plan that meets existing federal standards for allocating costs; and
- The development of a budget tracking and reporting system to document and analyze costs and outputs.

QUESTIONS TO BE ANSWERED BY THE TASKFORCE

1. What is meant by a "Unified Budget"?

A new budget entity based on consolidation of the former separate budgets.

2. A unified budget presentation can be made for the new division but technically doesn't each department's budget stay separate?

Yes, and both Department of Labor and Industrial Relations and Department of Economic Development may likely contract with each other for services.

3. What cost allocation models are admissible to utilize in this workforce development system?

To be determined but the subgroup feels the U.S. Department of Labor Technical Assistance Guide plus a few other options should be allowed. The report will also recommend a pilot be selected to use the Technical Assistance Guide.

- 4. What specific agreements must be reached between the participating agencies and funding sources?**

Site specific resource sharing agreements. It depends on collocation partner's resources.

- 5. How can the new budget be completed before it is determined exactly which programs will be transferred to the new division?**

The program information is not available.

- 6. How will staff salary differences be dealt within this unified budget?**

The issue was addressed by the Human Resource Taskforce.

- 7. What will be the operational funding structures for One-Stop Career Center Systems?**

The taskforce could not ascertain what this question refers to.

- 8. If outcome based services are provided, how will the system be designed to make periodic payments?**

Question is imbedded in One-Stop Cost Allocation.

- 9. How often will administrative costs be allocated?**

Related to the structure of the new Division. Depends on the entity basis, payroll frequency and reporting requirements.

- 10. How will Division of Employment Security owned property and equipment be transferred to Department of Economic Development?**

Moves with position. Seek U.S. Department of Labor determination.

- 11. Will the new division apply for an indirect cost rate?**

If needed.

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Resource Sharing Agreement

Missouri One-Stop Career Centers

Springfield, Missouri

A. Statement of Work

All parties providing services at any Springfield One-Stop Career Center agrees to provide all necessary customized services to all customers. The One-Stop Career Center will function as a network or system of services in two central physical locations, as well as bring partner agencies together electronically to provide clients immediate or accelerated access to an expanded and enhanced menu of services. All of the core services required for a one-stop career center are currently provided by one or more of the partner agencies, and these core services will continue to be available. These services include the following:

- eligibility determination;
- initial intake;
- orientation;
- intake and needs identification;
- assessment;
- Unemployment Insurance benefits;
- follow-up and/or case management;
- job search assistance and training, job development;
- self-service job search;
- career exploration resources and guidance;
- targeted recruitment and screening for employers;
- customized training development services for employers;
- job referral, job placement, job retention;
- job readiness preparation / employment readiness assistance;
- education services and information;
- job training services and information, including occupational skill training, basic skill training, on-the-job training, work experience, post-termination training;
- public assistance support services and information; and
- information on other community services not directly available through the center.

The one-stop career centers will also provide any and all computer based assistance including:

- internet-based labor exchange and labor market information through Missouri **WORKS!**;
- access to job education services;
- limited computer training;
- resume preparation; and
- all other data-base linkages, including other community services.

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These services are necessary to achieve the requirements of each customer while accommodating customer choice. The integration of services and information in a cooperative environment will eliminate duplication and develop performance measurements that will focus on the obtainment of quality-based output and customer satisfaction measures. The partners agree that they are jointly responsible for the achievement of performance outcomes in this agreement.

The partners in the Springfield One-Stop Career Centers will develop an annual plan describing the services and activities to be provided and the projected number of participants to be served at the one-stop center. An associated funding plan will list each partner's financial commitment in terms of funding, staffing, and equipment/facility resources. The plan will also include estimates of the level of contribution for each of the partners providing direct services in the one-stop center. **(See attachments identifying estimates)**

B. Period of Performance

This agreement is effective July 1, 1999 through June 30, 2000, or until terminated by mutual consent or for "cause" or "convenience," as described in the Assurances and Certifications that are part of the Governance Agreement. Any party to this agreement may elect to terminate the agreement without cause by delivering a 30-day written notice of intent to terminate to the other parties. In the event of termination of the agreement, the parties agree to a settling of the accounts between them.

C. General Requirements

In support of the above activities the partners agree to provide resources to support the following services:

INTAKE

Intake includes the following activities:

- Eligibility Determinations
 - Needs Assessment
 - Referral to Another Activity/Service Provider
-
- Both Job Council of the Ozarks and Employment Services partners will provide intake and needs identification and will participate in the implementation of the integrated application.
 - Both Job Council of the Ozarks and Employment Security staff will be cross-trained to provide joint intake services, orientation, assessments and enrollment.
 - Each partner will provide intake and needs identification and will participate in the development of a common intake form to identify and address the needs of the customer. In addition, each of the partners will perform basic customer assessment. The assessment procedures will vary according to the unique services of each of the

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partners. One of the functions of the one-stop centers will be development of a common assessment protocol for use by all partner agencies and organizations. Follow-up will be the responsibility of the partner performing the initial intake.

JOB READINESS PREPARATION AND JOB PLACEMENT

Job Readiness Preparation and Job Placement includes the following activities:

- Both Partners (Job Council of the Ozarks and Employment Security) to provide job development, referral and placement services and labor market information at both Springfield One-Stop Career Centers. Employment services referrals must be in accordance with selection criteria specified by the employer. Except when specifically agreed to by the employer, referrals on job orders will be accomplished by both Job Council of the Ozarks and Employment Security staff at both centers. Job orders taken by Job Council of the Ozarks will be recorded into the Missouri Works system.
- Self-service technology such as Missouri Works access and/or other Internet-based labor exchange systems or services will be provided by all partners at both Springfield One-Stop Career Centers.
- Job Readiness, counseling and guidance, job search preparation and training will be provided by Job Council of the Ozarks and Employment Security. With coordination and without duplication of services at both centers.
- Education services and information are provided both Job Council of the Ozarks and Employment Security as applies to specific program funding details.

CASE MANAGEMENT

The partner agencies involved and participating in the One-Stop Centers are committed to a client-centered, case management approach. Case Management includes a mix of part or all of the following functions:

- Counseling
- Guidance
- Comprehensive Assessment
- Service Strategy Development & Implementation
- Supportive Services
- Documented detail Case/Narrative Notes relating to contacts, progress and follow-up contacts
- Required maintenance and data entry relating to an automated Case Management System

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These services are provided by Job Council of the Ozarks staff to participants in order to enable them to remain in program activities until successful completion of program/participant goals. Employment Services staff will support information flow to the Job Council of the Ozarks Case Management System as needed and also provide some case management for veterans requiring services.

SUPPORTIVE SERVICES

Supportive Services includes the following services:

- Both Springfield One-Stop Career Centers will provide information on public assistance, Food Stamps, Mental Health Services, Childcare resources, transportation resources, and health services, etc. Case managers for all partners shall be trained to help participants by providing information and/or assistance with making application and setting up appointments for individuals seeking such services as needed.
- Information on services not directly available at the center will be provided by partner agencies and by other agencies and organizations who wish to make such information available but not participate directly in providing services at the centers.

OTHER SERVICES

- All partners agree that staff will be cross-trained where appropriate to provide joint activities and services. Joint activities and services could include initial assessments, orientation, information and referral, full assessment, career guidance, case management, support services, referral to classroom training, post termination training, job development, job search, and job placement services.
- Job Council of the Ozarks offers full services under Job Training Partnership Act Title II and III to adults, youth and dislocated workers as applicable. This includes job assistance, job referral, assessments, follow-up, employability skills training, and counseling. All other needed Job Training Partnership Act services are processed and referred to the appropriate programs and/or training sites. Two Job Council of the Ozarks staff will work alternate schedules of Monday, Wednesday and Friday and Tuesday and Thursday, eight hours a day, respectively.
- The Employment Service will have one staff member located in the Job Council of the Ozarks One-Stop Center on Monday through Friday for eight hours a day to provide unemployment insurance claims, employment services including job orders and referrals.
- Division of Family Services has a staff person on site five days a week, 8 hours a day to provide social services case management assistance to clients in both Springfield One-Stop Career Centers.
- (Describe how Rehabilitation Services is represented here.)
- (Describe how any other partner agency services are represented here.)

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MISCELLANEOUS OTHER REQUIREMENTS AND MORE DETAILED TASKS

Job Council of the Ozarks staff at the Employment Security One-Stop Career Center:

- Primary staff assignment will be to the Applicant Resource Center.
- Assist with applicant registration, both on-line and with scannable applications
- Assist customers with MO Works job searches
- Administer typing tests
- Assist clients with resume maker
- Provide instruction/assistance with all resources available in the Applicant Resource Center
- Pre-screen applicants for program eligibility (Job Council of the Ozarks & Others)
- Relieve switchboard/reception
- Triage walk-ins and telephone contacts
- Perform applicant profiling
- Attend regularly scheduled staff meetings
- Report to Ron Hubble, Employment Security Supervisor, who will be the Job Council of the Ozarks staff supervisory contact while stationed at Employment Security
- Hours at Employment Security are 8:00 a.m.—4:30 p.m. with a half hour for lunch. Job Council of the Ozarks staff will adhere to this schedule when assigned to the Employment Security One-Stop Career Center site.
- Ties are required for male staff at the Employment Security facility, except for Fridays. Business casual is appropriate on Fridays.
- No drinks are allowed on desks at the Employment Security facility—except for water in covered containers.
- Coffee drinkers at the Employment Security center pay \$4.00 per month unless an occasional coffee drinker then, \$1.00 per month or \$.25 per cup payment is required to help with the cost of supplies.
- Cross train Job Council of the Ozarks staff with Employment Security programs and systems

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Employment Security staff at the Job Council of the Ozarks One-Stop Career Center:

- Primary staff assignment will be to the Self-Help Resource Center (SHRC).
- Assist with applicant registration
- Assist customers with MO Works job searches
- Assist clients with resume production
- Provide instruction/assistance with all resources available in the SHRC
- Pre-screen applicants for program eligibility
- Relieve Triage point person as needed or requested
- Triage walk-ins and telephone contacts
- Communicate and coordinate with Unemployment Insurance Profiling Referrals
- Perform basic IMS Automated Case Management record keeping functions
- Facilitate coordination of dual enrollments (TA/NAFTA & WRP) as needed
- Attend regularly scheduled staff meetings
- Report to Bob Simpson, Job Council of the Ozarks Director, who will be the Employment Security staff supervisory contact while stationed at Job Council of the Ozarks
- Hours at Job Council of the Ozarks are 8:00 a.m.—5:00 p.m. with one hour for lunch. Employment Security staff will adhere to this schedule when assigned to the Job Council of the Ozarks One-Stop Career Center site.
- Provide “Unlikely to Return” verifications for WRP participant eligibility
- Cross train Employment Security staff with Job Council of the Ozarks programs and systems

Division of Family Services staff at the Job Council of the Ozarks One-Stop Career Center:

- Facilitate coordination of dual enrollments of FUTURES, Job Training Partnership Act and/or Welfare-to-Work participants
- Attend regularly scheduled staff meetings
- Report to Randy McGhee, Job Council of the Ozarks Employment and Training Supervisor, who will be the Division of Family Services staff supervisory contact while stationed at Job Council of the Ozarks
- Hours at Job Council of the Ozarks are 8:00 a.m.—5:00 p.m. with one hour for lunch. Division of Family Services staff will adhere to this schedule when assigned to the Job Council of the Ozarks One-Stop Career Center site.
- Cross train Division of Family Services staff with Job Council of the Ozarks programs and systems

All partners agree that staff performing services in each respective Springfield One-Stop Career Center will maintain work hours, holiday schedules, lunch hours and internal practices and policies consistent with their respective assigned worksite. Employee travel between worksites shall be minimized for purposes of local travel reimbursements unless otherwise deemed

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necessary. For purposes of communication each center site will designate an internal contact person to facilitate coordination, questions and answers and communications as needed.

D. Up-front Analysis—Support of the Resource Sharing Agreement and use of the methodology

The partners of the Springfield One-Stop Career Centers agree that services and costs associated to those services are equitable, based on the relationship of benefits received to resources committed. **(See attached resource tables.)**

E. Modification Procedures

The partners recognize that modification may, and probably will, be necessary during the agreement period. Modifications to the Resource Sharing Agreement may occur after the partners perform interim or year-end analyses and find significant or material variances that will affect the plan of service or the funding plan of each respective agency. The results of any material and significant variances will be documented. In addition, the partners will document the results of any material and significant variances that occur at year-end in preparation of the plan of service for the second year. Partners may be added to the partnership with the mutual consent of the partners referenced in this document and any additional entities deemed desirable may then be included. The partners in the Resource Sharing Agreement will undertake modification of the Resource Sharing Agreement collaboratively.

F. Monitoring the Resource Sharing Agreement

Both Springfield One-Stop Career Centers agree to monitor client and funding information on a quarterly basis to ensure that equitable benefit is being received by each of the members. Corrective action steps will be determined collaboratively among the partners and will be taken quarterly and at the end of the annual agreement if adjustments are required.

G. Cost allocation plan

(insert details of your local cost allocation plan here)

The agencies identified below have previously agreed to participate as a partner in the Springfield One-Stop Career Centers Resource Sharing Agreement. The agencies agree that the expected benefits received from this participation are equitable when compared with their respective contributions. We further understand that modifications to this agreement may be necessary because of the variety of factors and that any such modification may be accomplished by the mutual consent of the partners in this effort.

[illegible]

TABLE 2 (ANNUAL DATA)
RESOURCES COMMITTED TO ACTIVITIES

SPRINGFIELD, ONE-STOP CENTER--EMPLOYMENT SERVICE SITE						
FUNCTION	IIA ADULT	IIC YOUTH	WRP	EWP	W-t-W	TOTAL
INTAKE						
Facilities						
Staff						
Total						
JOB READINESS PREPARATION						
Facilities						
Staff						
Total						
JOB PLACEMENT						
Facilities						
Staff						
Total						
ARC SERVICES						
Facilities						
Staff						
Total						
SOCIAL SERVICES-DFS						
Facilities						
Staff						
Total						
GRAND TOTALS						

SPRINGFIELD, ONE-STOP CENTER--JOB COUNCIL SITE						
FUNCTION	ES	VETERANS	TRA/TAA	??	??	TOTAL
INTAKE						
Facilities						
Staff						
Total						
JOB READINESS PREPARATION						
Facilities						
Staff						
Total						
JOB PLACEMENT						
Facilities						
Staff						
Total						
SHRC SERVICES						
Facilities						
Staff						
Total						
SOCIAL SERVICES-DFS						
Facilities						
Staff						
Total						
GRAND TOTALS						

COST ALLOCATION SUBGROUP REPORT

In Missouri, as the One-Stop Career Center partners work to develop local plans for implementing services, one of the largest barriers identified has been the need for a locally-specific cost allocation plan. To address this barrier, the Unified Budget and Cost Allocation Taskforce recommends the following guidelines. It is strongly recommended that this framework be used in the development of locally-negotiated cost allocation plans and Governance Agreements.

The principles upon which the guidelines are based are:

1. One-Stop Career Centers were created to better serve customer needs; are built on mutual benefit, trust and cooperation among partners; and are mandated with the enactment of the Workforce Investment Act of 1998.
2. The sharing of reasonable and allowable costs through an appropriate cost allocation plan for each center is necessary for cost effective customer service. This must be done in a manner that is flexible to encourage additional partner participation.
3. Each partner must appropriately share in the cost of common space.
4. Methods of cost distribution, which will produce an equitable (fair) distribution of cost among the partners, should be used in accordance with Office of Management and Budget Circulars, federal and state guidance. The method should be benefit driven and able to capture tangible and intangible costs for direct and indirect allocation methods.
5. In selecting one cost allocation method over another, consideration should be given to methods which do not require a high level of staff time and effort to administer while able to pass audit on a documented and verifiable cost basis.

Recommended timelines applicable to these guidelines are as follows:

1. Transitional Status Period-Implementation of a Cost Allocation Plan that includes a Governance Agreement and Resource Sharing Agreement required by July 1, 1999.
2. A pilot project using the US Department of Labor Cost Allocation Technical Assistance Guide in Missouri is needed. This will entail a limited number of One-Stop Career Centers to pilot the Technical Assistance Guide during 1999-2000 to prove its value, applicability and perfect technologies.
3. Authorize the remaining One-Stop Career Centers to use the Technical Assistance Guide based upon lessons learned from pilot project evaluations as of June 30, 2000.

Missouri is attempting to meet the challenges associated with addressing the need for a One-Stop Cost Allocation system by providing guidelines. We recognize that success will demand full cooperation and participation on the part of all partner agencies. The guidelines provide enough structure to simplify the development of local plans, while allowing flexibility to meet local needs.

It is essential that all local partners meet and negotiate the plans, taking into account local circumstances. If circumstances dictate the use of other cost allocation methods, consideration will be provided on a case-by-case basis through the Division of Workforce Development.

BUDGET SUBGROUP REPORT

Both the Department of Labor and Industrial Relations and Department of Economic Development have submitted Fiscal Year 2000 agency budgets which do not reflect Governor Carnahan's proposed integrated workforce development system. Both agencies did, however, reference the Governor's proposal and need for appropriation authority should the integration occur. This was necessary as Missouri legislators have sixty days to take up this matter and either affirm or overturn it.

In order to ensure the new Workforce Development Division could deliver continuous program services in Fiscal Year 2000 the Budget and Cost Allocation Taskforce established two subgroups to address both the consolidated budget and the one-stop cost allocation plan issues. The first report resulting from work of the budget subgroup establishes the total number of filled and vacant program, administrative and support and Management Information Systems positions, plus expense and equipment dollars which will transfer with the staff. Work of the budget subgroup of this Budget and Cost Allocation Taskforce was conducted in concert with the work of the Automation and Human Resources Taskforces. With the decision to transfer the Facilities and Leasing and Research and Analysis staff from Department of Labor and Industrial Relations to Department of Economic Development, the numbers of full-time equivalent **program** positions transferring are 626.72 and 94.50 **administration and support** full time equivalent including, fiscal, human resources, human relations, training, clerical, facilities, maintenance, leasing, Missouri Works, Research and Analysis, and information systems employees. This amounts to \$21,499,546 in **core personal service** (salary) funds and \$6,247,492 for related **core expense and equipment**. These figures are being manually entered by Office of Administration budget staff and subject to final review by both agencies, will be the bulk of the new core budget consolidated with the Job Development and Training division funds currently in Department of Economic Development's core budget. There are other budgetary components of this transition such as leasing and maintenance dollars for the forty-one local facilities throughout the state which become Department of Economic Development integrated workforce development sites in this transition. Those funds are contained in a separate appropriations bill and will transfer in whole to Department of Economic Development.

In addition to core funds, the General Assembly will consider decision item requests for Fiscal Year 2000 for each transferred agency, including information technology and within grade pay plan increases.

It is also anticipated that there will be a need for several contracts between partner agencies in this workforce development system to bridge the approximately two month period between the start of the fiscal year (July 1, 1999) and August 28, 1999, the effective date of the law. There will likely also be an ongoing need for contractual agreements between partner agencies to provide support or services under the new system. The budget subgroup also recommends that Department of Economic Development develop a cost allocation/indirect cost plan to allocate costs among the various programs and Department of Economic Development's other divisions. This should take the form of an interim plan until actual timesheets provide allocation information for projection of more permanent indirect cost rates. The Unified Budget and Cost Allocation Taskforce acknowledges the need for final budget submission but feels that, due to the magnitude of this restructuring the Transition Team may want to retain some flexibility to recommend any Fiscal Year 2000 supplemental or Fiscal Year 2001 budget adjustments necessary.

Examples

Direct Charges:

This is the preferred method if possible. Several methods are used to identify direct charges: copy codes, phone codes, postage codes, purchase orders showing intended use, etc.

Space percentage:

This method is used for rent, utilities, and any other costs included in rent by agreement of partners (like receptionist, child care if provided on site, janitorial, parking, etc.)

Several steps are taken to fairly calculate percent of cost:

- a. Dedicated space is measured to show how much each partner uses.
- b. Any shared space (resource room, class room, etc) square footage is divided and allocated based on who actual uses this space.
- c. Add a and b.
- d. A relative share of the square footage is calculated. Each partner pays for their share of common space based on this percentage.
It would also be appropriate to use this figure to allocate other costs that have a relationship to space like:
signage, snow removal, security services, common telephone, insurance, maintenance, repairs, utilities, etc.
- e. The total square footage of the common area is multiplied by column d.
- f. Add c and e. The total for this column should equal the total square footage in the lease.

Space Utilization	Dedicated (a)	Shared Rooms (b)	Subtotal (c)	Space % (d)	Common (e)	Sq. Feet Total (f)
Program 1	2700	1400	4100	22.8%	455.57	4555.57
Program 2	2400	1400	3800	21.1%	422.22	4222.22
Program 3	2100	100	2200	12.2%	244.44	2444.44
Program 4	1260		1260	7.0%	140.00	1400.00
Program 5	1200		1200	6.7%	133.33	1333.33
Program 6	1500	100	1600	8.9%	177.78	1777.78
Program 7	540		540	3.0%	60.00	600.00
Program 8	840		840	4.7%	93.33	933.33
Program 9	720		720	4.0%	80.00	800.00
Program 10	480		480	2.7%	53.33	533.33
Program 11	600		600	3.3%	66.67	666.67
Program 12	360		360	2.0%	40.00	400.00
Program 13	120		120	0.7%	13.33	133.33
Program 14	180		180	1.0%	20.00	200.00
Program 15	***					0
TOTAL	15000	3000	18000	100%	2000	20000

Program 15 uses a 10 x 10 area of common space (.5%) approximately 6 hours per week. This has been determined as immaterial and no charge is made to that program. This is also a benefit to all other programs to have them available for on site referrals.

Program 1 and 2 share a classroom equally (2400 sq ft).
Program 1, 2, 3, and 6 share the resource room by agreement (600 sq ft).

Examples

Position Percentage

Most staff will be direct charged to their own program, but some will need to be split between programs (staff serving more than one program). Detailed time sheets may be used to determine the benefit to each program in some cases. For supervisory classifications it may be necessary to base their cost distribution on the staff they supervise.

	# of Staff Positions Paid (FTE's by time sheets)	Position %	Supervisors	% of Supervisor	
Program 1	17.3	19.9%	1.59	19.9%	
Program 2	12.2	14.0%	1.12	14.0%	
Program 3	14.6	16.8%	1.34	16.8%	
Program 4	6.7	7.7%	0.62	7.7%	
Program 5	6.2	7.1%	0.57	7.1%	
Program 6	9.3	10.7%	0.86	10.7%	
Program 7	4.1	4.7%	0.38	4.7%	
Program 8	7.5	8.6%	0.69	8.6%	
Program 9	5.8	6.7%	0.53	6.7%	
Program 10	3.3	3.8%	0.30	3.8%	
TOTAL	87	100%	8	100%	

Programs 11 through 15 have no shared staff.

Note that position percent and supervision percent should be equal.

This same percent would be used for staff salary, fringe benefits, and related expenses like office supplies, telephone, computer costs, general travel to benefit all programs, etc. Any costs that benefit a specific program (or programs) instead of all programs should be charged direct to those receiving the benefit.

Studies and measurements

Almost any measure of who benefited from the expense will be considered as an appropriate method of measuring who should pay what portion of that expense. Studies may be done to determine who will benefit from a particular service and used to determine each program's percent of total cost.

- Class cost: percent of participant from each program involved
- Accounting computer cost: percent of usage (ie number of checks) on each program involved
- Internet service: percent of people with internet access from each program
- Participant related costs (supplies etc): percentages based on number of participants served in a base period. The period may vary but should be determined prior to incurring expense and should be re-evaluated on regular bases - suggest quarterly but no less than annually.
- Activity related expenses: A comparison study of time required to do each activity or service may be done to determine how to charge the time for a person who does several different customer related tasks. Not all tasks will require the same amount of time and should therefore not be expensed equally. Consider each as a unit of cost related to time (half hour equal half unit of cost, etc).

EXAMPLES

Expenditures

Total direct expenditures may be used as a base to determine partner's percent of responsibility for some general costs.

Outputs

Costs related to participants (including staff time) can be allocated based on the participant outcome measures (yet to be determined) as agreed upon in the Governance Agreement signed by all partners.

U S Department of Labor/Employment and Training Administration "Sharing Resources to Provide Integrated Services" TAG

The TAG goes into great detail and gives examples of how it should be used.

***Most costs normally considered indirect can be allocated using one or more of these methods. All funding source guidelines must be taken into consideration in determining appropriate cost allocation methodology.

The adoption of the TAG as a cost allocation method does not eliminate the other approved methods listed above. More than one method of cost allocation will be used in each One Stop Center.